

Report of the Trustees and
Financial Statements For The Year Ended 30 June 2021
for
Sheffield And Hallamshire County
Football Association Limited

Roddis Taylor Robinson
Chartered Accountants
Statutory Auditor
Unit 6, Acorn Business Park
Woodseats Close
Sheffield
South Yorkshire
S8 0TB

**Sheffield And Hallamshire County
Football Association Limited**

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For The Year Ended 30 June 2021**

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**Report of the Trustees
For The Year Ended 30 June 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives, aims and significant activities

The principal objects are to promote, develop and support community participation in healthy recreation by providing or assisting in the provision of facilities for the playing of the game of football and such other sports or physical activities which improve fitness and health (facilities means land, buildings, equipment and organising sporting activities); to advance amateur sport by promoting the amateur playing of the game and such other sports or games which promote health by involving physical or mental skill or exertion and which are undertaken on an amateur basis; to advance education (including academic and physical education) by such means as the trustees think fit including helping and educating children and young people by providing facilities for the playing of the game and other sports as to develop their physical, mental and social capacities that they may grow to full maturity as individuals and members of the community; and to relieve people with disabilities, learning difficulties or ill-health by the provision of facilities for the playing of the game and other sport, recreation or leisure time occupation in the interests of social welfare and with the object of improving the conditions of life of such people.

Public benefit

The trustees confirm that they have had regard to the Charity Commission's guidance on public benefit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The principle objective of the company is to promote community participation in physical activity. The company strives to create an environment where regardless of age, ability, faith, gender, sexuality, or background people from across the region are able to enjoy participation in football.

The main activities undertaken by the charity to further the charitable purposes for public benefit include provision of football governance and administration of competitions, football development, safeguarding, training of referees, supporting facility development and grass pitch improvement.

Fundraising activities

The company attracted grant funding from The FA plus additional football funding. The company also received funding via Coronavirus support schemes.

FINANCIAL REVIEW

Financial position

The coronavirus Covid 19 pandemic adversely impacted the company's operations. The Association worked with The Football Association (The FA) and others to communicate key message and to help stakeholders to operate within the changing landscape created by the pandemic. Trustees are optimistic that the rollout of the Covid 19 vaccine programme will allow operations to return to normal at some point during 2022.

The trustees report an operating surplus for the financial year of £93,912 (2020: £84,639). The cash and cash equivalents at the end of the reporting period stand at £974,588.

**Report of the Trustees
For The Year Ended 30 June 2021**

FINANCIAL REVIEW

Reserves policy

Sheffield and Hallamshire County Football Association Limited maintains free reserves in order to fund major new initiatives and as a shield against future downturns. The trustees have established a policy of maintaining reserves at a discretionary minimum level, currently equating to 6 month's operating costs. At the end of the year the actual reserves level was in line with the policy. The reserve levels are monitored regularly by the trustees with the cash managed internally on a daily basis. This ensures that sufficient resources are available to meet the needs of continuing activities in the face of a significant drop in grant funding.

When considering the required level of reserves the following risks have been taken into account:

- Risk associated with each stream of income and expenditure being different from that budgeted
- Planned activity level
- Organisations commitments

The overall fund balance on 30 June 2021 has increased over the past year by £93,912 to £994,481. The overall fund balance consists of £929,892 of unrestricted funds and £64,589 of restricted funds.

The trustees consider the reserves policy in the current year to be a success as unrestricted funds of £929,892 have increased by £92,847 during the year.

FUTURE PLANS

The charity continues to operate against the backdrop of significantly challenging times as a result of the coronavirus Covid 19 pandemic. The company has future plans to utilise reserves to develop a football facility which helps with furthering its charitable objectives and diversifying income potential.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Sheffield and Hallamshire County Football Association Limited is a private company limited by guarantee governed by its Memorandum and Articles of Association dated 18 June 2001 as amended by special resolutions dated 11 August 2016. It is registered as a charity with the Charity Commission.

Recruitment and appointment of new trustees

As set out in the Articles of Association the members appoint the independent trustees and up to six other trustees. A President may be nominated by the council and elected by the members; the Chair is appointed by the council.

Organisational structure

The trustees maintain governance and oversight of the charity. A Council consisting of football stakeholders along with a number of stakeholder forums are in place to allow the charity to gain stakeholder feedback. The staff team maintains responsibility for operational delivery and achievement of The FA key performance indicators.

Decision making

During 2021 trustees approved a new three-year strategy. Strategic implementation is delegated to the General Manager. The General Manager has overall responsibility for the company's staff.

Induction and training of new trustees

The company will adopt the guidance contained within the FA's Code of Governance for County FAs.

Key management remuneration

The General Manager and senior management team are considered as Key Management Personnel.

All trustees give of their time freely and no trustee received remuneration during the year. Trustees review staff salaries in line with FA guidance and considering the financial performance of the charitable company.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**Report of the Trustees
For The Year Ended 30 June 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04236669 (England and Wales)

Registered Charity number

1168762

Registered office

Clegg House
204 Meadowhall Road
Sheffield
S9 1BN

Trustees

C P Burton (appointed 3.3.22)
B Coddington
M Gilmour
U D Rennie (ceased to be a trustee 18.11.21)
M W Tate (appointed 3.3.22)
I A Vaines (appointed 17.11.20)
R Beynon
P M Unwin (ceased to be a trustee 28.2.22)

Auditors

Roddis Taylor Robinson
Chartered Accountants
Statutory Auditor
Unit 6, Acorn Business Park
Woodseats Close
Sheffield
South Yorkshire
S8 0TB

Manager

The Trustee's delegate the day to day management of the charity to S Frost, the charity's General Manager.

Bankers

Virgin Money
Fargate
Sheffield
S1 1LL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Sheffield And Hallamshire County Football Association Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

**Report of the Trustees
For The Year Ended 30 June 2021**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Roddis Taylor Robinson, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 29 June 2022 and signed on its behalf by:

B Coddington - Trustee

**Report of the Independent Auditors to the Members of
Sheffield And Hallamshire County
Football Association Limited**

Opinion

We have audited the financial statements of Sheffield And Hallamshire County Football Association Limited (the 'charitable company') for the year ended 30 June 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Members of
Sheffield And Hallamshire County
Football Association Limited**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Members of
Sheffield And Hallamshire County
Football Association Limited**

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The company is subject to laws and regulations that directly and indirectly affect the financial statements. Based on our understanding of the company and the environment in which it operates, we determined that the laws and regulations which were most significant included Data Protection, Health and Safety and anti-bribery legislation. We considered the extent to which non-compliance with laws and regulations might have a material effect on the financial statements, including how fraud might occur. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks related to the posting of inappropriate accounting entries to manipulate the company results for the year and management bias in key accounting estimates.

Audit procedures performed by the engagement team included:

- Discussions with management to obtain an understanding of the legal and regulatory framework applicable to the company and how it ensures compliance, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Reviewing minutes of Board meetings;
- Identifying and assessing the effectiveness of internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;
- Enquiring of management as to actual and potential litigation and claims and reviewing legal and professional fees;
- Challenging assumptions and judgements made by management in their significant accounting estimates;
- Identifying and testing accounting entries, in particular any entries posted with unusual account combinations or posted by senior management.

There are inherent limitations in the audit procedures described above and the more removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentation or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of
Sheffield And Hallamshire County
Football Association Limited**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Julie Holderness (Senior Statutory Auditor)
for and on behalf of Roddis Taylor Robinson
Chartered Accountants
Statutory Auditor
Unit 6, Acorn Business Park
Woodseats Close
Sheffield
South Yorkshire
S8 0TB

29 June 2022

**Sheffield And Hallamshire County
Football Association Limited**

**Statement of Financial Activities
For The Year Ended 30 June 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	1,565	1,565	1,101
Charitable activities					
Football Administration and Development	4	567,331	44,085	611,416	892,233
Investment income	3	44	-	44	1,518
Other income	5	33,057	45,089	78,146	44,552
Total		<u>600,432</u>	<u>90,739</u>	<u>691,171</u>	<u>939,404</u>
EXPENDITURE ON					
Charitable activities					
Football Administration and Development	6	507,585	89,674	597,259	854,765
NET INCOME		<u>92,847</u>	<u>1,065</u>	<u>93,912</u>	<u>84,639</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		837,045	63,524	900,569	815,930
TOTAL FUNDS CARRIED FORWARD		<u><u>929,892</u></u>	<u><u>64,589</u></u>	<u><u>994,481</u></u>	<u><u>900,569</u></u>

The notes form part of these financial statements

**Sheffield And Hallamshire County
Football Association Limited (Registered number: 04236669)**

**Balance Sheet
30 June 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	13	530,931	-	530,931	545,224
Investments	14	701	-	701	701
		<u>531,632</u>	<u>-</u>	<u>531,632</u>	<u>545,925</u>
CURRENT ASSETS					
Stocks	15	5,544	-	5,544	7,560
Debtors	16	24,256	-	24,256	64,365
Cash at bank		909,999	64,589	974,588	830,525
		<u>939,799</u>	<u>64,589</u>	<u>1,004,388</u>	<u>902,450</u>
CREDITORS					
Amounts falling due within one year	17	(298,027)	-	(298,027)	(296,668)
		<u>641,772</u>	<u>64,589</u>	<u>706,361</u>	<u>605,782</u>
NET CURRENT ASSETS					
		<u>641,772</u>	<u>64,589</u>	<u>706,361</u>	<u>605,782</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,173,404	64,589	1,237,993	1,151,707
CREDITORS					
Amounts falling due after more than one year	18	(243,512)	-	(243,512)	(251,138)
		<u>929,892</u>	<u>64,589</u>	<u>994,481</u>	<u>900,569</u>
NET ASSETS					
		<u>929,892</u>	<u>64,589</u>	<u>994,481</u>	<u>900,569</u>
FUNDS	19				
Unrestricted funds				929,892	837,045
Restricted funds				64,589	63,524
TOTAL FUNDS				<u>994,481</u>	<u>900,569</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29 June 2022 and were signed on its behalf by:

B Coddington - Trustee

The notes form part of these financial statements

**Sheffield And Hallamshire County
Football Association Limited**

**Cash Flow Statement
For The Year Ended 30 June 2021**

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	146,165	(24,489)
Net cash provided by/(used in) operating activities		<u>146,165</u>	<u>(24,489)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(2,147)	(4,681)
Interest received		45	1,509
Dividends received		-	9
Grants received		-	1,951
Net cash used in investing activities		<u>(2,102)</u>	<u>(1,212)</u>
Change in cash and cash equivalents in the reporting period		<u>144,063</u>	<u>(25,701)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>830,525</u>	<u>856,226</u>
Cash and cash equivalents at the end of the reporting period		<u><u>974,588</u></u>	<u><u>830,525</u></u>

The notes form part of these financial statements

**Sheffield And Hallamshire County
Football Association Limited**

**Notes to the Cash Flow Statement
For The Year Ended 30 June 2021**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income for the reporting period (as per the Statement of Financial Activities)	93,912	84,639
Adjustments for:		
Depreciation charges	16,440	17,870
Interest received	(45)	(1,509)
Dividends received	-	(9)
Grant amortisation	(8,057)	(8,584)
Decrease/(increase) in stocks	2,016	(999)
Decrease/(increase) in debtors	40,109	(36,453)
Increase/(decrease) in creditors	1,790	(79,444)
Net cash provided by/(used in) operations	<u>146,165</u>	<u>(24,489)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.7.20 £	Cash flow £	At 30.6.21 £
Net cash			
Cash at bank	830,525	144,063	974,588
	<u>830,525</u>	<u>144,063</u>	<u>974,588</u>
Total	<u>830,525</u>	<u>144,063</u>	<u>974,588</u>

The notes form part of these financial statements

Notes to the Financial Statements
For The Year Ended 30 June 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% straight line
Fixtures and fittings	- 20% on reducing balance and 10% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Government grants

Government grants in relation to tangible fixed assets are credited to profit and loss account over the useful lives of the related assets, whereas those in relation to expenditure are credited when the expenditure is charged to profit and loss.

**Sheffield And Hallamshire County
Football Association Limited**

**Notes to the Financial Statements - continued
For The Year Ended 30 June 2021**

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	1,565	1,101
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Bank interest received	44	1,509
Dividends received	-	9
	<u> </u>	<u> </u>
	44	1,518
	<u> </u>	<u> </u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	Football Administration and Development £	Total activities £
Affiliation fees	65,700	35,495
Competition income	15,004	29,717
Fines and protest fees	89,791	80,296
Sponsorship and advertising	7,281	14,549
FA Grants	418,803	435,896
Retail and sundry income	1,636	7,776
Course fees	561	252,393
Referee income	12,640	36,111
	<u> </u>	<u> </u>
	611,416	892,233
	<u> </u>	<u> </u>

5. OTHER INCOME

	2021	2020
	£	£
Insurance proceeds	-	3,710
Job Retention Scheme Grants	45,089	32,258
Grant amortisation	8,057	8,584
Local authority grant	25,000	-
	<u> </u>	<u> </u>
	78,146	44,552
	<u> </u>	<u> </u>

**Sheffield And Hallamshire County
Football Association Limited**

**Notes to the Financial Statements - continued
For The Year Ended 30 June 2021**

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Football Administration and Development	478,148	6,050	113,061	597,259

7. GRANTS PAYABLE

	2021 £	2020 £
Football Administration and Development	6,050	27,240

8. SUPPORT COSTS

	Other overheads £	Finance £	Depreciation £	Governance costs £	Totals £
Football Administration and Development	64,889	3,375	16,440	28,357	113,061

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Auditors' remuneration	3,800	3,700
Auditors' remuneration for non audit work	17,809	18,040
Depreciation - owned assets	16,440	17,870

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2021 nor for the year ended 30 June 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2021 nor for the year ended 30 June 2020.

Two Trustees claimed expenses totalling £114 in respect of their duties as council members (2020: Five Trustees claimed £2,378).

**Sheffield And Hallamshire County
Football Association Limited**

**Notes to the Financial Statements - continued
For The Year Ended 30 June 2021**

11. STAFF COSTS

	2021 £	2020 £
Wages and salaries	418,772	420,519
Social security costs	26,472	37,545
Other pension costs	20,352	24,307
	<u>465,596</u>	<u>482,371</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Directors	5	5
Other	16	17
	<u>21</u>	<u>22</u>

No employees received emoluments in excess of £60,000.

The average number of employees includes the Directors who did not receive any remuneration for their services.

Key management remuneration

The total remuneration and benefits to key management personnel in the year amounted to £148,057 (2020: £140,437).

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	1,101	1,101
Charitable activities			
Football Administration and Development	855,456	36,777	892,233
Investment income	1,518	-	1,518
Other income	44,552	-	44,552
Total	<u>901,526</u>	<u>37,878</u>	<u>939,404</u>
EXPENDITURE ON			
Charitable activities			
Football Administration and Development	822,315	32,450	854,765
NET INCOME	<u>79,211</u>	<u>5,428</u>	<u>84,639</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	757,834	58,096	815,930

**Sheffield And Hallamshire County
Football Association Limited**

**Notes to the Financial Statements - continued
For The Year Ended 30 June 2021**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>837,045</u>	<u>63,524</u>	<u>900,569</u>

13. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 July 2020	504,302	225,865	730,167
Additions	-	2,147	2,147
At 30 June 2021	<u>504,302</u>	<u>228,012</u>	<u>732,314</u>
DEPRECIATION			
At 1 July 2020	33,273	151,670	184,943
Charge for year	6,086	10,354	16,440
At 30 June 2021	<u>39,359</u>	<u>162,024</u>	<u>201,383</u>
NET BOOK VALUE			
At 30 June 2021	<u>464,943</u>	<u>65,988</u>	<u>530,931</u>
At 30 June 2020	<u>471,029</u>	<u>74,195</u>	<u>545,224</u>

14. FIXED ASSET INVESTMENTS

	Shares in group undertakings £	Listed investments £	Totals £
COST LESS IMPAIRMENT			
At 1 July 2020 and 30 June 2021	<u>1</u>	<u>700</u>	<u>701</u>
NET BOOK VALUE			
At 30 June 2021	<u>1</u>	<u>700</u>	<u>701</u>
At 30 June 2020	<u>1</u>	<u>700</u>	<u>701</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Soccerscene Leagues Limited

Registered office: England and Wales

Nature of business: Dormant company

	% holding	2021 £	2020 £
Class of share:			
Ordinary	100		
Aggregate capital and reserves		(39,662)	(39,662)

**Sheffield And Hallamshire County
Football Association Limited**

**Notes to the Financial Statements - continued
For The Year Ended 30 June 2021**

14. FIXED ASSET INVESTMENTS - continued

The market value of listed investments is £360 (2020: £240).

15. STOCKS

	2021	2020
	£	£
Stocks	5,544	7,560

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Course debtors	-	16,860
Other debtors	17,863	39,248
Prepayments and accrued income	6,393	8,257
	<u>24,256</u>	<u>64,365</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Tax	42	42
Other creditors	26,819	27,200
Accruals and deferred income	263,540	261,369
Deferred government grants	7,626	8,057
	<u>298,027</u>	<u>296,668</u>

18. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Deferred government grants	243,512	251,138

19. MOVEMENT IN FUNDS

	At 1.7.20	Net movement in funds	At 30.6.21
	£	£	£
Unrestricted funds			
General fund	837,045	92,847	929,892
Restricted funds			
Restricted funds	63,524	1,065	64,589
TOTAL FUNDS	<u>900,569</u>	<u>93,912</u>	<u>994,481</u>

**Sheffield And Hallamshire County
Football Association Limited**

**Notes to the Financial Statements - continued
For The Year Ended 30 June 2021**

19. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	600,432	(507,585)	92,847
Restricted funds			
Restricted funds	90,739	(89,674)	1,065
TOTAL FUNDS	<u>691,171</u>	<u>(597,259)</u>	<u>93,912</u>

Comparatives for movement in funds

	At 1.7.19 £	Net movement in funds £	At 30.6.20 £
Unrestricted funds			
General fund	757,834	79,211	837,045
Restricted funds			
Restricted funds	58,096	5,428	63,524
TOTAL FUNDS	<u>815,930</u>	<u>84,639</u>	<u>900,569</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	901,526	(822,315)	79,211
Restricted funds			
Restricted funds	37,878	(32,450)	5,428
TOTAL FUNDS	<u>939,404</u>	<u>(854,765)</u>	<u>84,639</u>

**Sheffield And Hallamshire County
Football Association Limited**

**Notes to the Financial Statements - continued
For The Year Ended 30 June 2021**

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.19 £	Net movement in funds £	At 30.6.21 £
Unrestricted funds			
General fund	757,834	172,058	929,892
Restricted funds			
Restricted funds	58,096	6,493	64,589
TOTAL FUNDS	<u>815,930</u>	<u>178,551</u>	<u>994,481</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,501,958	(1,329,900)	172,058
Restricted funds			
Restricted funds	128,617	(122,124)	6,493
TOTAL FUNDS	<u>1,630,575</u>	<u>(1,452,024)</u>	<u>178,551</u>

20. RELATED PARTY DISCLOSURES

During the year ended 30 June 2021 there were no related party transactions. In the year to 30 June 2020 the company made purchases from the Sheffield Trophy Centre totalling £76. This business is owned by Mr P M Unwin who was a director of the company during the year.